RESERVED JUDGMENT

COURT NO.2

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

SURTAX APPEAL NO. 103 of 2001
(Old No. 348 OF 2000)

1. The Commissioner of Income Tax, Meerut
2. Deputy Commissioner of Income Tax (Assessment), Special Range- 1, Dehradun

..... **Appellants**

Versus

ONGC as agent of
M/s Western Petroleum Services Intl.
Tel Bhawan, Dehradun

..... **Respondent**

Sri S.K. Posti, Advocate, learned counsel for the appellants
Sri J.P. Joshi, Advocate, learned counsel for the respondent

Dated: December 15, 2005

Coram: Hon'ble P.C. Verma, J.
Hon'ble J.C.S. Rawat, J.

The facts and circumstances of the case are identical to the facts in Income Tax Appeal *No. 115 of 2001, Commissioner of Income Tax, Meerut and another Vs. M/s ONGC as agent of M/s Halliburton Offshore Services Inc. Tel Bhawan, Dehradun,* which is being decided today. The substantial question which arises for our consideration has been answered in favour of the Revenue.

Accordingly, the appeal is allowed. The question is answered in favour of the Revenue.

(J.C.S. Rawat, J.) **(P.C. Verma, J.)**

Rajeev Dang